

## **INSTRUCTIONS – WA STATE UNIFIED REGISTRATION STATEMENT ADDENDUM**

**General Instructions:** Complete the entire form or type “N/A” if not applicable and check boxes where indicated. Incomplete forms will not be accepted. Do not staple or bind the form or its attachments. Please clearly label all attachments with the corresponding section number. Unless otherwise specified, all questions should be answered in the present tense, with current information.

**Page 1:** Check the appropriate box indicating the type of registration submitted (initial/re-registration or renewal). If renewing or re-registering, enter the organization’s registration number on the line provided on page 1 and the lines located in the upper left corner of pages 2 and 3. Your registration number is available by conducting an online search at <http://www.sos.wa.gov/charities/search.aspx>. If the renewal will not be **received** by the Charities Program on or before the renewal deadline, please check the Late Fee box and include the \$50 late fee. If re-registering, contact the Charities Program to confirm the appropriate fee amount.

If needed, check the “Expedited Service” box to request priority processing and the submission will be processed within two working days of receipt or as soon as possible thereafter; an additional \$50 fee applies.

**Organization’s Legal Name:** Enter the full, legal name of the organization on the line provided. Name use restrictions may apply please refer to RCW 19.09.100(9) & (10), and RCW 19.09.230.

If the organization has an email address, please enter it on the line provided. Indicate if the organization prefers to receive annual renewal reminders by email instead of mail by checking the box provided. If checked, an email address for the organization must be provided in the “Email” field.

### **Section 1 – New Entities and/or First Time Filers Only:**

1. If the organization has been granted IRS federal tax-exempt status, a photocopy of its IRS *Determination Letter* must be submitted with this form. If the organization is included under a central or superior organization’s Group tax exemption, a copy of the central/superior organization’s IRS *Determination Letter* and a letter from the central/superior organization confirming its relationship with your organization must be submitted with this form.

2. If the organization is newly formed and has not yet completed its first accounting year, enter the full, projected end date of its accounting year (partial dates will not be accepted).

*An “accounting year” is twelve consecutive months in duration; it generally begins on the first day of a month and ends on the last day of a month.*

### **Section 2 – Federal Status and Tax Information:**

1. Check the “Yes” box if the organization has been granted federal tax-exempt status by the IRS. If the organization has not applied, and has no plans to apply for tax-exempt status, check “No.” If the organization has applied for tax-exempt status and is awaiting the IRS’ decision, check “Applied”. Select “Will Apply” if the organization has plans to apply, but has not yet done so. Select “Group” if the organization is included under a central or superior organization’s IRS group tax exemption.

2. If the organization is exempt from federal tax and is not required to apply for a ruling/determination letter from the IRS, check the appropriate box indicating the reason.

Indicate the type exemption by entering the section of the Internal Revenue Code under which federal tax-exempt status was granted (e.g. 3, 4, etc.). If tax-exempt status was granted under a code other than 501c, please describe the type on the line provided.

**Changes to Federal Tax-Exempt Status:** If the organization has been granted federal tax-exempt status, or its status has changed, since its last filing with the Charities Program, enclose a copy of its IRS *Determination Letter* documenting the change when submitting this application. If Group Exempt, a copy of the central/superior organization’s IRS *Determination Letter* and a letter from the central/superior organization confirming its relationship with your organization must be submitted with this form.

Check the box indicating if the organization solicited or collected contributions in WA during the preceding accounting year.

### **Section 3 – SOLICITATION REPORT:**

*The questions in this section pertain to the organization’s preceding (most recently completed) accounting year.*

Enter the full begin and end dates of the organization’s preceding accounting year (partial dates will not be accepted). **Complete lines 1 through 7, regardless of whether or not a federal return was filed with the IRS.** Actual, gross figures are required; net figures or estimates will not be accepted. **Do not leave any lines blank** – enter zero if the organization does not have any financial information to report for a specific line item.

**If the organization’s accounting year has changed, please contact the Charities Program for additional instructions prior to submitting this form.**

### Section 3 – SOLICITATION REPORT, continued:

**GUIDELINES AVAILABLE:** Suggested guidelines for completing the Solicitation Report using line items from the federal return are available at <http://www.sos.wa.gov/assets/charities/Sol-Report-guidelines-for-990-990EZ-990PF.pdf> or by contacting the Charities Program directly.

1. Enter the organization's gross beginning assets.
2. Enter the gross dollar value of all contributions received from solicitations. "Solicitations" include, but are not limited to, special events, sales of inventory, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer.
3. Enter the gross dollar value of revenue from all other sources (not the result of a solicitation).
4. Enter the **total** dollar value of gross receipts. **(Line 4 is the sum of lines 2 and 3)**  
*"Gross receipts" include, but are not limited to, contributions, gross revenue from special events, sales of inventory, goods or services (including tickets to events), all other revenue from solicitations, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer, regardless of custody of funds.*
5. Enter the gross dollar value of expenditures used directly for charitable program services. Payments to affiliates may be included if costs involved are not connected with the administrative or fundraising functions of the reporting organization.
6. Enter the **total** gross dollar value of all expenditures (program service, administrative and fundraising). This includes, but is not limited to, amounts expended for charitable program services, administration, and fundraising costs incurred by the charitable organization, or a commercial fundraiser or fundraising counsel operating on its behalf, and amounts paid to or retained by a commercial fundraiser or fundraising counsel. **(Line 6 should not be less than line 5)**  
*"Administrative and fundraising" costs include, but are not limited to, the following expenses if not directly related to program services: salaries, wages, compensation, legal, accounting, occupancy, equipment costs, printing and publications, telephone, postage, supplies, travel, meetings, fees for services (including fundraising consultation), and cost of goods or inventory sold.*
7. Enter gross ending assets.

The organization may provide additional information or an explanation regarding the figures reported above by entering "Solicitation Comments" on the lines provided (optional). Attach and label additional sheet if needed.

**Section 4:** Indicate if the organization pays any employees, officers or other persons. If no one is compensated, check "No" box. Compensation includes, but is not limited to, full-time and part-time employment. Enter the names and titles of the organization's three officers or employees (or a combination thereof) currently receiving the greatest compensation (highest paid).

**Section 5-Signature:** A signature and date are required. This application may be signed by the organization's President, Treasurer or a comparable officer. In the absence of officers, a person responsible for the organization may sign.

**Page 3/Combined Fund Drive:** Select up to three service categories and check the appropriate certification boxes if the organization wishes to participate in the Washington State Combined Fund Drive. Participation is optional.

**Submissions are Subject to Public Review:** Do not include social security numbers or other personal identifiers, bank account information or statements with this form or its attachments.

Please do not attach a copy of the IRS Form 990, 990PF, 990EZ or audited financial statements.

**FEES:** The initial filing fee is \$60.00. Renewals are \$40.00. Re-registration following file closure is \$60.00. Make checks or money orders payable to "Secretary of State." All fees are non-refundable.

If **Expedited Service** is requested, include an additional \$50.00 and write the word "**EXPEDITE**" in large, bold letters on the outside of the envelope.

Please mail renewals seven (7) business days prior to the organization's due date to allow sufficient time for postal delivery and receipt validation. Renewal forms **received** by the Charities Program after the organization's due date are subject to an additional **\$50 late fee** and will not be filed without sufficient payment. The Postmark is **not** the received date. You may view your organization's renewal due date at [www.sos.wa.gov/charities/search.aspx](http://www.sos.wa.gov/charities/search.aspx)

**Mail completed forms and payment to:** Secretary of State, Charities Program PO Box 40234 Olympia, WA 98504-0234  
For overnight/express mail carriers use: Secretary of State, Charities Program 801 Capitol Way S Olympia, WA 98504

Please contact the Charities Program at [charities@sos.wa.gov](mailto:charities@sos.wa.gov) or 360-725-0378 if you have any questions or need assistance.